

The Utah State Tax Commission follows the Internal Revenue Service's (IRS) guidelines for disaster tax relief. Utah allows the same tax relief as the IRS for delays in reporting, filing or paying taxes due to a federal declared disaster.

Who Qualifies for Tax Relief

The following individuals or businesses may qualify for disaster area tax relief:

- Individuals who lived and businesses that operated in a federally declared disaster area during the time of a disaster.
- Individuals and businesses with tax or business records lost or damaged because the records were with accountants, bookkeepers or other third parties located in a disaster area during the time of a disaster.

What to Do if You Qualify for Tax Relief

Taxpayers that qualify for tax relief can do any of the following:

- If you are filing or paying your taxes using a paper return, payment coupon or check, write the type of disaster in bold red letters on the top of your documents.
- If you previously filed electronically and have received a billing notice, write the type of disaster in bold red letters across the top of the notice.
- Send a letter to the Tax Commission including the tax period, tax account number, tax type, type of disaster and a statement that you qualify for tax relief because of a federally declared disaster.

Additional Information

- IRS Disaster Relief listed by State:
<http://www.irs.gov/newsroom/article/0,,id=108362,00.html>
- Utah Disaster Relief: [Publication 17, Waiver Reasonable Cause](#)
- Questions:
- Email: taxmaster@utah.gov
- Telephone: 801-297-6299

